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Dkt. 2710/74093



IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicants : Masanori OGAWA et al.

Serial No. : 10/528,506

Group Art Unit 1775

Filed : September 18, 2003

Examiner G.R. Baldwin

For : ENGINEERING PLA D

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1185 Avenue of the Americas
New York, NY 10036
December 19, 2007

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

In response to the final Office Action dated September 19, 2007, please amend the above-identified application as follows:

Amendments to the Claims are reflected in the Listing of Claims which begins on page 2 of this paper.

Remarks begin on page 5 of this paper.